
STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



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TO: County Treasurers, Software Providers, and Print Vendors

FROM: Jenny Banks, Director of Communications

RE: Treasurer's Tax Statement (TS-1) for 2015

DATE: January 8, 2015

Under IC 6-1.1-22-8.1, the Department of Local Government Finance ("Department") is required to prescribe the treasurer's property tax comparison statement ("TS-1").

Under the statute, the TS-1 is required to contain important information about a taxpayer's current and historical tax liability. The form is designed to supply taxpayers with basic information about their assessed value, gross tax rate, deductions, and related information for the current and prior years. This form also contains all the information on the Notice of Assessment, also known as the Form 11 notice.

Changes From 2014

Coupons:

- Clarified that if installment is not paid within 30 *calendar* days after due date, a penalty will be assessed.
- Added note explaining that for mobile homes, the bill reflects taxes assessed *and* due in 2015.
- Made various adjustments to dates, formatting, and syntax.

Sample with Fields:

- Added note under Special Message section advertising the new budget notices website.
- Made due date information (as listed in "Taxpayer and Property Information" box) centered, bold, and in larger font.
- Made various adjustments to dates, formatting, and syntax.

Sample, Page 2:

- Made various adjustments to phrasing/terminology, dates, formatting, and syntax.

Instructions:

- Accounted for all changes described above.

Remittance Coupons

Similar to last year, the Department will allow counties to format remittance coupons in accordance with their mail and payment processing needs; however, the Department still requires that certain criteria be met.

Coupons must contain the information outlined in the suggested coupon format attached to this memorandum. This information includes the name and address of the property owner, payment due date, parcel number, and legal description. In addition, the remittance coupon must include any late payment penalties and interest owed by the taxpayer. The Department also suggests that the same or substantially similar language as provided on the suggested remittance coupon be utilized regarding the addition of late payment penalties (see the top of the suggested remittance coupon for the preferred language).

While the Department will be giving latitude in the arrangement of the coupons, care should be taken to avoid adding substantially duplicative information.

Formatting

There is no specified color for the TS-1 document. Counties are free to print in color or in black and white. Very minor modifications may be made. However, if the Department is notified or becomes aware of forms that are not in compliance with the requirements as set forth in the attached documents, the Department may declare tax bills invalid and require new tax bills to be created and mailed.

The attached document has been prepared in standard (8.5x11) format. Different sizes can be accommodated in accordance with a county's mail and payment processing needs.

Included along with the document format is the State-approved calculation method for all of the fields in the document.

Approval

Neither the State Board of Accounts nor the Department will be reviewing TS-1 forms in advance for compliance. Because the TS-1 and remittance coupons are substantially similar to those in the past, the Department is allowing counties to proceed with printing and mailing of tax bills without formal review and individual form approval by the Department. However, if the Department is notified or becomes aware of forms that are not in compliance with the requirements as set forth in the attached documents, the Department may declare tax bills invalid and require new tax bills to be created and mailed.

The Department looks forward to working with counties, software providers, and print vendors to ensure this process continues to work smoothly. For questions about the TS-1, please contact Jenny Banks at (317) 234-4376 or jbanks@dlgf.in.gov.